



## National Association of Local Government Auditors

May 16, 2003

Christopher J. Pietsch  
Fairfax County Internal Audit Office  
12000 Government Center Parkway  
Suite 533  
Fairfax, Virginia 22035

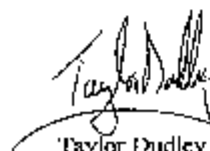
Dear Mr. Pietsch:

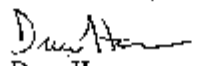
We have completed an external quality control review of the County of Fairfax Internal Auditor's Office for audits issued during the period July 1, 2000 through May 8, 2003. In conducting our review, we followed the standards and guidelines contained in the NALGA *Quality Control Review Guide* published in May 1995, by the National Association of Local Government Auditors.

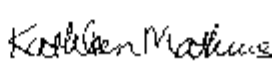
As prescribed by the NALGA *Guide*, we reviewed the internal quality control system of your audit organization and tested a sample of audits conducted by your office for compliance with government auditing standards issued by the Comptroller General of the United States. Due to variance in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

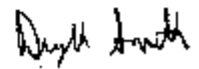
We have concluded from our review that your system of internal quality control was suitably designed and provided reasonable assurance that applicable government auditing standards were followed in your audit work. We have also concluded from the sample of audits tested that your quality controls were working effectively and that audits were conducted in conformance with applicable standards during the period under review.

It is our opinion, therefore, that the County of Fairfax Internal Auditor's Office was in compliance with government auditing standards during the period July 1, 2000 through May 8, 2003. We have prepared a separate letter to management which offers suggestions for further strengthening your internal quality controls.

  
Taylor Dudley  
Asst City Auditor  
Austin, TX.

  
Drew Harmon  
Municipal Auditor  
Roanoke, Va.

  
Kathleen Matthews  
Internal Audit Director  
Loudoun County, Va.

  
Dwight Smith  
Internal Auditor  
Loudoun County, Va.